IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 46 OF 1989

The Commissioner of Income-tax,
Bombay City-I, Bombay. ...Applicant
V/s.
M/s.Tata Engg. & Locomotive Co.Ltd. ...Respondent

None present for the Applicant.
Mr.P.C. Tripathi for Respondent.

CORAM : V.C. DAGA AND
A.S. AGUIAR, JJ.

DATED : JULY 29, 2005.

P.C. :-

. None present for the applicant-Revenue.

. Learned Counsel Mr.Kotangle for the Revenue submits that he has not been instructed in this matter to appear on behalf of Revenue though he had appapered on previous occasions and sought adjournments to seek instructions from the department.

. For want of assistance sought from the Revenue, we do not propose to answer the question referred for our opinion. Incidently, We may point out that, so far as the first question is concerned, it has already been covered by the decision of Division Bench of this Court

in the case of **Commissioner of Income Tax V/s. Hico Products Pvt.Ltd. (No.1) (1993) 201 ITR 565.**

. So far as second question is concerned, the same is returned unanswered for the reasons recorded hereinabove and our decision dated 1st July, 2005, passed in Income Tax Reference No.397 of 1988 **(C.I.T. Vs. M/s.Pithwa Engg.Works)**, wherein we have relied upon decision of this Court in the case of **C.I.T. vs. Camco Colour Co. (2002) 254 ITR 565**, having negligible tax effect.

(A.S. AGUIAR, J.) **(V.C. DAGA, J.)**